



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTOR, SB/SE CAMPUS FILING AND PAYMENT
COMPLIANCE
DIRECTOR, ADVISORY AND INSOLVENCY

FROM: Dretha Barham /s/ *Dretha Barham*
Director, Collection Policy

SUBJECT: Reporting of Expired Bar Dates

This memorandum provides guidance on caseworker responsibilities for reporting expired bar dates. Please disseminate this information to all affected personnel within your organization. These procedures will be incorporated into Internal Revenue Manual (IRM) 5.9.13.7.

Effective immediately, Insolvency Specialists and Advisors, as well as Centralized Insolvency Operation (CIO) Tax Examiners, will prepare Form 14167, Bar Date Expiration Report, and route it to their manager, when they identify an expired bar date.

Background

To share in distribution from the bankruptcy estate or to receive payments under a plan, generally a creditor must timely file a proof of claim. To be considered timely, proofs of claim must be filed by *bar dates*, deadlines set by the Bankruptcy Code, the Bankruptcy Rules and the courts. 11 USC § 502(b)(9) indicates that governmental entities have *180 days* from the petition date, or such later time as the Bankruptcy Rules may provide, to file timely proofs of claim. For Chapter 13 cases, 11 USC § 502(b)(9) allows the Service to file a claim the later of 60 days after the debtor's filing of a prepetition return or the governmental bar date. This provides the Service an opportunity to file claims where the return may not be filed until after the governmental bar date and where the Service may not have filed an estimated claim. See Bankruptcy Rule 3002(c)(1) and IRM 5.9.13.7(7).

Field Insolvency caseworkers are required to work the Bar Date report on AIS in order to manage their inventory, address bar dates and timely file proofs of claim.

Procedures

If a bar date has expired, the person identifying the missed bar date will, within 10 days, complete Part A of Form 14167, Bar Date Expiration Report, and will enter a statement in the Automated Insolvency System (AIS) case history indicating that a preliminary F14167 has been prepared. If not prepared by the group manager, the completed Form 14167 should be forwarded to the group manager for review.

Note: The report will not be required for expired bar dates in cases where the Service did not receive notification of the bankruptcy prior to the last day for filing a proof of claim as defined in Bankruptcy Rule 3002(c) or 3003(c), whichever is applicable.

If you have any questions regarding this Interim Guidance Memorandum, please contact me, or a member of your staff may contact Tiffany Lentz, Insolvency Program Analyst.

cc: Director, Field Collection
Director, Campus Compliance Services